IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA

Danny L. Ivester, Sr.,)
Plaintiff,) C.A. No. 8:05-765-HMH-BHH
vs.	ORDER
United States; Internal Revenue Service;)
C. Sherwood; P.S. Lane;)
State of South Carolina;)
Department of Revenue; and Pamela Collins,)
- m)
Defendants.)

This matter is before the court with the Report and Recommendation of United States Magistrate Judge Bruce H. Hendricks, made in accordance with 28 U.S.C. § 636(b) and Local Rule 73.02 DSC.¹ Danny L. Ivester, Sr. ("Ivester"), proceeding pro se, seeks damages for alleged violations of his constitutional rights. In her Report and Recommendation, Magistrate Judge Hendricks recommends summarily dismissing Ivester's complaint without prejudice and without issuance and service of process.

Ivester filed objections to the Report and Recommendation. Objections to the Report and Recommendation must be specific. Failure to file specific objections constitutes a waiver of a party's right to further judicial review, including appellate review, if the recommendation

¹ The recommendation has no presumptive weight, and the responsibility for making a final determination remains with the United States District Court. See Mathews v. Weber, 423 U.S. 261, 270 (1976). The court is charged with making a de novo determination of those portions of the Report and Recommendation to which specific objection is made. The court may accept, reject, or modify, in whole or in part, the recommendation made by the Magistrate Judge or recommit the matter with instructions. 28 U.S.C. § 636(b)(1).

is accepted by the district judge. See United States v. Schronce, 727 F.2d 91, 94 & n.4 (4th Cir. 1984). In the absence of *specific* objections to the Report and Recommendation of the Magistrate Judge, this court is not required to give any explanation for adopting the recommendation. See Camby v. Davis, 718 F.2d 198, 199 (4th Cir. 1983).

Upon review, the court finds that Ivester's objections are non-specific, unrelated to the dispositive portions of the Magistrate Judge's Report and Recommendation, and merely restate his claims. The court notes that Ivester has raised additional allegations in his objections regarding Pamela Collins ("Collins"). Specifically, Ivester alleges that Collins illegally levied taxies against Ivester's property, which interfered with Ivester's employment. However, the court finds that Ivester's additional claims do not support any cause of action against Collins. Therefore, after a thorough review of the Magistrate Judge's Report and the record in this case, the court adopts the Magistrate Judge's Report and Recommendation.

Therefore, it is

ORDERED that Ivester's complaint is dismissed without prejudice and without issuance and service of process.

IT IS SO ORDERED.

s/ Henry M. Herlong, Jr. United States District Judge

Greenville, South Carolina April 25, 2005

NOTICE OF RIGHT TO APPEAL

Plaintiff is hereby notified that he has the right to appeal this order within sixty days from the date hereof, pursuant to Rules 3 and 4 of the Federal Rules of Appellate Procedure.